

LOUISIANA FILE ONLINE

Fast. Easy. Absolutely Free.

revenue.louisiana.gov/fileonline

Are you due a refund? If you file this paper return, it will take 12 to 16 weeks to get your refund check. With [Louisiana File Online](#) and direct deposit, you can receive your refund in 7 to 10 days.

2011 LOUISIANA NONRESIDENT AND PART-YEAR RESIDENT

IMPORTANT!
You must enter your SSN below in the same order as shown on your federal return.

Mark Box:

Name Change Your first name Init. Last name Suffix

Decedent Filing If joint return, spouse's name Init. Last name Suffix

Spouse Decedent Present home address (number and street including apartment number or rural route)

Amended Return City, Town, or APO State ZIP

Your SSN

Spouse's SSN

Area code and daytime telephone number

FILING STATUS: Enter the appropriate number in the filing status box. It must agree with your federal return.

- Enter a "1" in box if **single**.
- Enter a "2" in box if **married filing jointly**.
- Enter a "3" in box if **married filing separately**.
- Enter a "4" in box if **head of household**. *
- Enter a "5" in box if **qualifying widow(er)**.

* If the qualifying person is not your dependent, enter name here. _____

6 EXEMPTIONS:

- 6A Yourself 65 or older Blind
- 6B Spouse 65 or older Blind

Total of 6A & 6B

6C DEPENDENTS – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c, in the boxes here.

6C

| First Name | Last Name | Social Security Number | Relationship to you | Birth Date (mm/dd/yyyy) |
|------------|-----------|------------------------|---------------------|-------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

6D TOTAL EXEMPTIONS – Total of 6A, 6B, and 6C

If you are not required to file a federal return, indicate wages here.

Mark this box and enter zero "0" on Line 17.

| | | |
|---|---|----------------------|
| 7 | FEDERAL ADJUSTED GROSS INCOME – Enter the amount of your Federal Adjusted Gross Income from the NPR worksheet, Federal column, Line 12. | <input type="text"/> |
| 8 | LOUISIANA ADJUSTED GROSS INCOME – Enter the amount of your Louisiana Adjusted Gross Income from the NPR worksheet, Louisiana column, Line 33. | <input type="text"/> |
| 9 | RATIO OF LOUISIANA ADJUSTED GROSS INCOME TO FEDERAL ADJUSTED GROSS INCOME – Divide Line 8 by Line 7. Carry out to two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%. | <input type="text"/> |

If you did not itemize your deductions on your federal return, leave Lines 10A, 10B, and 10C blank and go to Line 10D.

| | | |
|-----|--|----------------------|
| 10A | FEDERAL ITEMIZED DEDUCTIONS | <input type="text"/> |
| 10B | FEDERAL STANDARD DEDUCTION | <input type="text"/> |
| 10C | EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 10B from Line 10A. | <input type="text"/> |
| 10D | FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster credit allowed by IRS, mark the box. See instructions for Schedule H-NR. <input type="checkbox"/> | <input type="text"/> |
| 10E | TOTAL DEDUCTIONS – Add Lines 10C and 10D. | <input type="text"/> |



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6282

62828 66 12312011



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.



SSN input boxes

PAYMENTS

Table with 2 columns: Line number and Description. Lines 24-28.

Form for lines 24-28 with input boxes and .00

Table with 2 columns: Line number and Description. Lines 29-32.

Form for lines 29-32 with input boxes and .00

DONATIONS OF LINE 32

Table with 2 columns: Line number and Description. Lines 33-45.

Form for lines 33-45 with input boxes and .00

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Enter the first 4 characters of your last name in these boxes.

4 character input boxes

COMPLETE AND SIGN RETURN ON NEXT PAGE



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PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

SSN input boxes

REFUND OR TAX DUE

Table with 2 columns: Line number (46-58) and Description (SUBTOTAL, AMOUNT OF LINE 46 TO BE CREDITED TO 2012 INCOME TAX, etc.)

Grid of boxes for entering amounts for lines 46 through 58, including cents (00).

DO NOT SEND CASH.

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information.

Signature and Date fields for taxpayer and spouse, and preparer information.

Enter the first 4 characters of your last name in these boxes.

4-character name input boxes

FOR OFFICE USE ONLY

Field Flag and other office use input boxes

9-character input boxes for SSN, PTIN, or FEIN

Social Security Number, PTIN, or FEIN of paid preparer

Individual Income Tax Return Calendar year return due 5/15/2012

Address 1, 2

1 Mail Balance Due Return with Payment TO: Department of Revenue P. O. Box 3550 Baton Rouge, LA 70821-3550

2 Mail All Other Individual Income Tax Returns TO: Department of Revenue P. O. Box 3440 Baton Rouge, LA 70821-3440

SPEC CODE input boxes



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6285



PLEASE PAPERCLIP W-2S AND SCHEDULES

Enter your Social Security Number.

Grid of boxes for Social Security Number entry

Nonresident and Part-Year Resident (NPR) Worksheet

Table with columns: Federal, Louisiana. Rows 1-12 for income items like Wages, interest, dividends, business income, gains, IRA distributions, rental real estate, Social Security benefits, other income, and Adjusted Gross Income.

2011 Adjustments to Income

Table with columns: Additions, Subtractions. Rows 13-33 for adjustments including interest from other states, recapture of START contributions, retirement benefits, and Louisiana Adjusted Gross Income.



2011 Louisiana School Expense Deduction Worksheet

| | |
|-----------|-----------------------------|
| Your Name | Your Social Security Number |
|-----------|-----------------------------|

- I. This worksheet should be used to calculate the three School Expense Deductions listed below. These deductions may only be taken for school expense paid in Louisiana during the time a person was a Louisiana resident. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each student and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

| Student | Name of Qualifying Dependent | Name of School | Deduction as described in Section I | | |
|---------|------------------------------|----------------|-------------------------------------|---|---|
| | | | 1 | 2 | 3 |
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| E | | | | | |
| F | | | | | |

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item **required** by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.

| Qualifying Expense | List the amount paid for each student as listed in Section II. | | | | | |
|---|--|-----|-----|-----|-----|-----|
| | A | B | C | D | E | F |
| Tuition and Fees | | | | | | |
| School Uniforms | | | | | | |
| Textbooks, or Other Instructional Materials | | | | | | |
| Supplies | | | | | | |
| Total (add amounts in each column) | | | | | | |
| If column 2 or 3 in Section II was checked, multiply by: | 50% | 50% | 50% | 50% | 50% | 50% |
| Deduction per Student – Enter the result or \$5,000 whichever is less. | | | | | | |

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

| | |
|--|----|
| Enter the total Elementary and Secondary School Tuition Deduction . | \$ |
| Enter the total Educational Expenses for Home-Schooled Children Deduction . | \$ |
| Enter the total Educational Expenses for a Quality Public Education Deduction . | \$ |
| Enter the total deduction here and on the Nonresident and Part-year Resident (NPR) Worksheet, Line 29. | \$ |





ATTACH TO RETURN IF COMPLETED.

Enter your Social Security Number.

SSN input boxes

SCHEDULE F - NR 2011 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A Yourself, 1B Spouse: Date of Birth, Driver's License number, State of issue

1C Dependents: List dependent names.

Dependent name, Date of Birth (MM/DD/YYYY)

1D Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D Amount input boxes

ADDITIONAL REFUNDABLE CREDITS

Enter description and associated code, along with the dollar amount. See instructions beginning on page 19.

Table with 3 columns: Credit Description, Code, Amount of Credit Claimed. Includes line 7 for OTHER REFUNDABLE TAX CREDITS.

Table with 4 columns: Description, Code, Description, Code. Lists various refundable credits like Inventory Tax, Mentor-Protégé, Wind and Solar Energy Systems, etc.

SCHEDULE H - NR 2011 MODIFIED FEDERAL INCOME TAX DEDUCTION

Table with 3 columns: Line number, Description, Amount. Lines 1, 2, and 3 for federal income tax liability, disaster credits, and total deduction.



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Enter your Social Security Number.

SCHEDULE G - NR 2011 NONREFUNDABLE TAX CREDITS

1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person. See instructions on page 21 for definitions of these disabilities.

| | Deaf | Loss of Limb | Mentally incapacitated | Blind |
|----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 1A Yourself | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1B Spouse | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1C Dependent * | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

* List dependent names here. >

| | | | |
|----|--|----|--------------------------|
| 1D | Enter the total number of qualifying individuals. Only one credit is allowed per person. | 1D | <input type="text"/> |
| 1E | Multiply Line 1D by \$100. | 1E | <input type="text"/> .00 |

2 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

| | | | |
|----|---|----|--------------------------|
| 2A | Enter the value of computer or other technological equipment donated. Attach Form R-3400. | 2A | <input type="text"/> .00 |
| 2B | Multiply Line 2A by 40 percent. | 2B | <input type="text"/> .00 |

3 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

| | | | |
|----|--|----|--------------------------|
| 3A | Enter the amount of eligible federal credits. | 3A | <input type="text"/> .00 |
| 3B | Multiply Line 3A by 10 percent. Enter the result or \$25, whichever is less. This credit is limited to \$25. | 3B | <input type="text"/> .00 |

ADDITIONAL NONREFUNDABLE CREDITS

Enter credit description and associated code, along with the dollar amount of credit claimed. Please see instructions beginning on page 22.

| | Credit Description | Credit Code | Amount of Credit Claimed |
|----|---|----------------------|--------------------------|
| 4 | | <input type="text"/> | <input type="text"/> .00 |
| 5 | | <input type="text"/> | <input type="text"/> .00 |
| 6 | | <input type="text"/> | <input type="text"/> .00 |
| 7 | | <input type="text"/> | <input type="text"/> .00 |
| 8 | | <input type="text"/> | <input type="text"/> .00 |
| 9 | | <input type="text"/> | <input type="text"/> .00 |
| 10 | OTHER NONREFUNDABLE TAX CREDITS - Add Lines 1E, 2B, 3B, and 4 through 9. Also, enter this amount on Form IT-540B, Line 15. | | <input type="text"/> .00 |

| Description | Code | Description | Code | Description | Code | Description | Code |
|--|------|---|------|--|------|-------------------------------|------|
| Premium Tax | 100 | Other | 199 | Neighborhood Assistance | 230 | Capital Company | 257 |
| Commercial Fishing | 105 | Atchafalaya Trace | 200 | Cane River Heritage | 232 | LCDFI | 258 |
| Family Responsibility | 110 | Organ Donation | 202 | LA Community Economic Dev. | 234 | New Markets | 259 |
| Small Town Doctor/Dentist | 115 | Household Expense for Physically and Mentally Incapable Persons | 204 | Apprenticeship | 236 | Brownfields Investor | 260 |
| Bone Marrow | 120 | Previously Unemployed | 208 | Ports of Louisiana Investor | 238 | Motion Picture Infrastructure | 261 |
| Law Enforcement Education | 125 | Recycling Credit | 210 | Ports of Louisiana Import Export Cargo | 240 | Angel Investor | 262 |
| First Time Drug Offenders | 130 | Basic Skills Training | 212 | Motion Picture Investment | 251 | Other | 299 |
| Bulletproof Vest | 135 | Dedicated Research | 220 | Research and Development | 252 | Biomed/University Research | 300 |
| Nonviolent Offenders | 140 | New Jobs Credit | 224 | Historic Structures | 253 | Tax Equalization | 305 |
| Qualified Playgrounds | 150 | Refunds by Utilities | 226 | Digital Interactive Media | 254 | Manufacturing Establishments | 310 |
| Debt Issuance | 155 | Eligible Re-entrants | 228 | Motion Picture Resident | 256 | Enterprise Zone | 315 |
| Donations of Materials, Equipment, Advisors, Instructors | 175 | | | | | Other | 399 |

